



**Form CD-5  
(June 2010)**

**State of West Virginia  
State Tax Department  
Tax Division**

**PAYMENT AGREEMENT REQUEST**

**GENERAL INFORMATION**

In certain limited circumstances the State Tax Department may allow taxpayers to pay their tax liabilities in installment payments. Payment plans are granted only in those circumstances where the taxpayer can prove that their financial condition prevents them from paying the total liability in a lump sum.

If you cannot pay the full amount of tax shown to be due on your tax return at this time, you may request an installment payment agreement by completing this form. However, you will be charged interest and additions to tax on the balance of the tax amount until it is paid in full. Interest will accrue on the balance due at the rate of 9.5% per annum, unless the rate is changed as provided by law. Additions to tax will accrue on the balance of the tax liability at the rate of .5% per month. Your payments should be as large as possible to lower interest and addition charges. Before requesting a payment plan, you should consider other less costly alternatives, such as a bank loan. You should be aware that a State Tax Lien may be filed against you; tax liens are a matter of public record and may be obtained and recorded by private credit reporting companies.

For payment plan consideration, you must send your first payment with this completed form. Show the amount of the monthly payment that you propose to make in the block marked "Proposed monthly payment amount". Make your check or money order payable to the WEST VIRGINIA STATE TAX DEPARTMENT, and mark the payment with your name, address, social security number or taxpayer identification number. Mail to: West Virginia State Tax Department, Compliance Division, P.O. Box 229, Charleston, West Virginia 25321-0229.

If your payment plan is approved, you will receive a formal payment agreement which you will need to sign and return in the self-addressed envelope. You will then receive a statement of account each month showing the full balance due. Return your monthly payment along with the voucher in the self-addressed envelope. All payments are due on the fifteenth of each month. If your payment plan agreement is not approved, or if we need additional information, we will contact you. If you become delinquent, your payment plan will be in default and full payment will be due. We may then take enforcement action to collect the total balance due.

|  |            |                                     |               |   |                                 |
|--|------------|-------------------------------------|---------------|---|---------------------------------|
| Your First Name & Initial                        |            | Last Name                           |               | Your Social Security Number   |                                 |
| If a Joint Return, Spouse's First Name & Initial |            | Last Name                           |               | Spouse's Social Security Number   |                                 |
| Home Address (Number & Street or P.O. Box)       |            |                                     |               | Employee Identification Number<br>(For Business Use Only)   |                                 |
| City, State, Zip Code                            |            |                                     |               | Did this address change since you last filed?<br><input type="checkbox"/> No <input type="checkbox"/> Yes |                                 |
| Business Telephone Number                        |            | Most convenient time for us to call |               | Home Telephone Number   |                                 |
| Most convenient time for us to call              |            |                                     |               |   |                                 |
| Type of Tax                                      | Tax Period | Total Taxes Owed on Tax Return      | First Payment | Balance   | Proposed Monthly Payment Amount |
| Your Signature                                   |            |                                     |               | Date  |                                 |
| Spouse's Signature (Joint Return Only)           |            |                                     |               | Date  |                                 |

## PERSONAL INFORMATION

(Must be completed in full)

| <b>EMPLOYMENT INFORMATION</b>  |                   |                              |                |         |
|--|-------------------|------------------------------|----------------|---------|
| Taxpayer's Employer or Business (Name & Address)   | How Long Employed | Business Phone Number        | Occupation     |         |
| Spouse's Employer or Business (Name & Address)   | How Long Employed | Business Phone Number        | Occupation     |         |
| <b>FINANCIAL INFORMATION</b>   |                   |                              |                |         |
| <i>Bank Accounts (Include Savings &amp; Loans, Checking, Credit Union, IRA and Retirement Plans, Certificates of Deposits, etc.)</i> |                   |                              |                |         |
| Name of Institution  | Address           | Type of Account              | Account Number | Balance |
|  |                   |                              |                |         |
|  |                   |                              |                |         |
|  |                   |                              |                |         |
| <b>MONTHLY INCOME &amp; EXPENSE ANALYSIS</b>   |                   |                              |                |         |
| SOURCE   | NET INCOME        | NECESSARY LIVING EXPENSES    |                |         |
| Wages/Salaries (Taxpayer)  | \$                | Rent or Mortgage             | \$             |         |
| Wages/Salaries (Spouse)  | \$                | Groceries (Number of People) | \$             |         |
| Interest - Dividends   | \$                | Utilities                    | \$             |         |
| Rental/Business Income   | \$                | Credit Cards                 | \$             |         |
| Pension  | \$                | Installment Payments         | \$             |         |
| Other  | \$                | Other                        | \$             |         |
| <b>TOTAL INCOME</b>  | <b>\$</b>         | <b>TOTAL EXPENSES</b>        | <b>\$</b>      |         |

### DEFAULT OF PAYMENT PLAN

If you become delinquent, your payment plan will be in default and full payment will be due. You will be in DEFAULT if you (a) fail to pay the full amount of any payment due; (b) fail to timely file any state tax return or fail to timely pay any state tax becoming due during the term of this agreement; (c) make any payment with a check that is dishonored or not paid for any reason.

Upon default, the State may then, without further notice, collect the unpaid balance by any lawful means, including distraint or levy upon any property or rights to property of the taxpayer. In consideration of this agreement, the taxpayer gives up any rights he/she may have to notice of intent to levy, and to a hearing prior to levy.

### TAX COLLECTION PROCEDURES

When the West Virginia State Tax Department receives a balance due tax return without payment of the tax, a statement of account will be mailed. To protect your rights, it is very important that you respond (in writing) to these notices immediately. If you fail to respond to the statement, either a notice of proposed tax lien or a notice of assessment will be issued by the Tax Division. If you fail to respond to the notice of proposed tax lien, a lien will be filed in 30 days. The assessment is the means by which the Tax Division establishes a legal tax liability. If you disagree with the assessment for any reason, you are entitled to an administrative hearing to present your reasons. If you fail to respond to the assessment within sixty (60) days, the assessment becomes final, conclusive and payable and is not subject to an administrative or judicial review.

Once the assessment becomes final (through inaction or by the affirmative decision of the administrative hearing officer), a tax lien will be filed against all of the property of the taxpayer and will be recorded in the county courthouse. A distress warrant will be issued which authorizes the levy or seizure of any property or wages of the taxpayer. You may avoid these collection actions by contacting the Tax Division whenever you have difficulties in meeting your tax responsibilities.